

April 2006

WHAT'S INSIDE:

President's Message

By Mark Alvarado, Director of Administrative Services, City of Monrovia

"Notes on a Scoreboard"

As a kid growing up reading the sports pages of the Los Angeles Times and Herald Examiner, there used to be a section called "Notes on a Scoreboard". This daily column was a collection of one line thoughts, observations, and/or opinions by the author about things going on in sports. The stories did not have to pertain to the events on the field, but could include anything related to the players, teams, events, etc. What I liked so much about this column was that many times I would read an observation or a comment and I would laugh because it would be exactly what I was thinking. I guess when someone else has a goofy perspective like you, you don't feel so alone (weird?) in this crazy world we live in. So, you ask, where is he going with this? (I'm not sure, but if I keep writing, I'll be done!). One of my tasks as President this year is to write a "President's message" each month for the MiniNews. As I thought about what I am going to do for the next 11 months, my first thought was to write about deep, emotional, complex accounting topics. Ok, first of all, I don't know of any deep, emotional, complex accounting topics, and second, if I did, I would not subject you to that every month. Hence, "Notes on a Scoreboard" was born. How long it survives is another story.....

Have you ever walked in to a CSMFO luncheon or conference and for a few moments.....longer for extreme cases.....felt like you were the only person in the room who didn't know everyone else? Everyone else seemed to know each other from their high school days. But not you. You felt like everyone was staring at you. The clothes? The hair?....

How many times have you dreaded having to call someone in to your office, agonizing over what you had to tell this person, only to realize right after the meeting that you and your staff person felt so much better? Even if the news delivered is "bad" news, the fact that two way communication takes place is bigger than you think. Taking the time to sit down with your staff, even if it's for five minutes, is received as an effort on your part to help staff..... Speaking of having meetings with your staff, how many of you sit behind your desk as your staff person sits across your desk in one of those 1950 all steel orange colored chairs? First of all, get some new chairs! Come on! Ok, back to my point. You know you're not supposed to sit behind your desk, right? Show the love. Do the H.R. thing....pull your chair around your desk, or sit at your conference table.....

Do you ever wonder what the CSMFO Board and committee members do at their quarterly meetings? Hmmmm.....me too!.....

As you read this, the baseball season will have just started, which means hope springs eternal! Kind of like the attitude we need to have as we go through the budget season. Yes, we will make it through June, the budget will get approved by your council or board, and you will live to see your kids grow up.....or move out, whichever comes first!.....

Do you stress out about budget meetings with your council or board? Good, you should! The more worried you are, the more you will anticipate questions and sensitive areas, and you will be more prepared.....and then they won't ask questions! Beautiful, isn't it? ☺.....

Do you ever feel that you live in that area where there is "a 20% chance of rain"?.....

President's Message.....1
 CSMFO Board of Directors.....2
 Getting To Know Your Chapter Chairs.....2
 A Note from GFOA.....3
 CSMFO Chapter Chairs.....3
 Purchase Requisitions: To Automate or Not to Automate.....4
 Distinguished Service Award.....5
 Posthumous Distinguished Service Award.....6
 Chapter Meeting Notices.....7
 Contribute to the MiniNews.....7
 Coaching Program.....8
 Time to Ponder.....9
 Upcoming CDIAC Programs.....10
 Up the Ladder.....11
 Coaching Corner.....16
 Mark Your Calendars.....16

Take advantage of our monthly publication by sharing your ideas with us. CSMFO is always seeking input from all members on topics in any department section. Don't forget to visit the website at www.csmfo.org for the latest news or call us at 916/658-8210!

**The MININEWS
is your newsletter!**

(continued on page 6)

2006 CSMFO

Officers and Directors

President,

Mark Alvarado, Monrovia

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Brad Grant, Merced

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Janet Salvetti, Stockton

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Debbie Michel, League of CA Cities

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Viki Copeland, Hermosa Beach

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Dennis Danner, Newport Beach

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Gina Schuchard, Santa Clarita

Pamela Arends-King, Santa Ana

Cindy Guziak, Orange Co. Fire Auth.

Anita Lawrence, Camarillo

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Ronnie Campbell, Lakewood

Christy Pinuelas, Camarillo

Greg Baird, Modesto

Mary Bradley, Sunnyvale

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Josh Betta, South Pasadena

Robert Sousa, Benecia

Irwin Bornstein, Mission Viejo

Membership Benefits

Karen Brust, San Diego Water Auth.

Genie Roberts, Temecula

Professional & Technical Standards

Bill Thomas, Rancho Cordova

Bill Statler, San Luis Obispo

Sandra Schmidt, Las Virgenes MWD

Jesse Takahashi, Campbell

Technology

John Adams, Thousand Oaks

Julia James, South Gate

Getting To Know Your Chapter Chairs

Janet Salvetti, Past President, Finance Officer, City of Stockton

It's my pleasure to introduce you to the Central Valley Chapter Chair, Greg Baird. This Chapter is part of the Northern California area with a coverage area of approximately 7,400 square miles. It encompasses the area from Galt to Los Banos, Tracy to Sonora to Amador County and is comprised of 30 member cities. Most often the attendance at a luncheon chapter meeting is 25 – 30.



**Greg Baird
Central Valley Chapter Chair**

Greg has served for two terms as the chapter chair for this region, 2004 and 2006. Greg's commitment to CSMFO doesn't end there. He serves as a committee member to on the Career Development committee, and is the co-chair for the 50th anniversary conference in Modesto.

Speak to anyone who has undertaken that responsibility and they will tell you that, although rewarding, it takes a gigantic amount of effort. However, he already has the Central Valley Chapter actively in the planning stages of the 2007 "Fabulous Finance" Conference. The committee is reaching out to member cities, counties, utility districts, and commercial sponsors to join in on the monthly planning meetings.

When not participating in CSMFO activities, Greg is the Deputy Director of Finance for the City of Modesto, one of the Central Valley's fastest growing cities. Aside from the City of Modesto, Greg has an impressive list of former employment. It includes Government Consulting Services, American Management Systems, local government (consultant/ analyst), Novell Japan Business Development Group, and Continental Airlines where he served as a senior financial analyst. The last mentioned had a great benefit that we will never see in our line of work.....reduced fare travel! Greg prepared himself well for this impressive list of employers. He received his Bachelor of Arts from Brigham Young University (BYU) in International Relations/Japan Business Management, and his MPA from BYU Marriot School of Management.

Greg "gets" the purpose of CSMFO. He feels strongly about the Career Development Committee with a wealth of information and resources for members. He has found that many of the issues and problems we face we do not need to face alone. Often someone has addressed the issue in some form or fashion allowing others to not have to reinvent the wheel. He believes that CSMFO is a great networking opportunity giving individuals the ability to find the resources to meet almost any professional challenge.

Outside of work, Greg enjoys his time with his beautiful wife, Candi, who has put her law degree on hold to raise their 5 precious children; Camille, age 13, Sterling, age 11, Isabelle, age 5, Clarissa, age almost 2, and John 6 months old. And if that doesn't keep him busy enough he is a PAL basketball and flag football coach. He enjoys being a scoutmaster, teaching his daugh-

Getting To Know Your Chapter Chairs

(Continued from previous page)

ters to read and the baby to crawl, fencing (foil, epee, and saber), going to dog shows/lure coursing with their 3 Russian wolfhounds (Borzoi), cooking, and family game night. Whew!

And what are Greg's feelings about the importance of CSMFO as an organization? He says that CSMFO is truly here to offer help and support to financial professionals all over California. As an organization, it helped him to quickly transition to the public sector. He believes its membership represents the anchor against the politics and winds of change and uncertainty that inherently exists in government. In Greg's own words: "So many times we feel that some travel and a lunch program is a luxury and we are too busy. I think it is a perfect way to celebrate our profession, renew our spirits by associating with other dedicated finance staff that understand exactly what the pressure really feels like. This is a place where everyone is accepted." And, "no one individual knows it all, but come to CSMFO and you will get your answer."

I couldn't have said it better.

A Note from GFOA

GFOA's 100th Annual Conference will be held May 7-10, 2006 in Montreal, Canada.

CSMFO Chapter Chairs

Chapter Assistant - Cheryl Yerxa, League of California Cities 916/658-8210 or cyerxa@cacities.org

<u>Chapter</u>	<u>Chairperson</u>	<u>Telephone</u>	<u>Email Address</u>
Central Coast	Gayla Chapman	805/473-4552	gchapman@grover.org
Central Los Angeles	Nella Zipagang	562/860-0311	nella_zipagang@ci.cerritos.ca.us
Central Valley	Greg Baird	209/577-5458	gbaird@modestogov.com
Channel Counties	Christy Pinuelas*	805/388-5358	cpinuelas@ci.camarillo.ca.us
Channel Counties	Lettie De Dios	805/385-7475	lettie.dedios@ci.oxnard.ca.us
Coachella Valley	John Falconer	760/777-7150	jfalcone@la-quinta.org
Desert Mountain	Cindy Prothro	661/723-6038	cprothro@cityoflancaster.org
East Bay	Mary Dodge	510-215-4312	mdodge@ci.el-cerrito.ca.us
Imperial County	Veronica Alvarado	760/768/5421	valvarado@calexico.ca.gov
Inland Empire	Laura Nomura	951/826-5972	lnomura@riversideca.gov
Monterey Bay	Marc Pimentel	831/646-3947	pimentel@ci.watsonville.ca.us
North Coast	Bill Mushallo	707/543-3092	bmushallo@ci.santa-rosa.ca.us
Northeast Counties	Steve Strong	530/225-4087	sstrong@ci.redding.ca.us
Northwest Counties	Carolynn Thomas*	707/441-4114	cjthomas@ci.eureka.ca.gov
Orange County	Esmyrna Jorge	949/707-2626	mjorge@ci.laguna-hills.ca.us
Peninsula	Stuart Schillinger	415/508-2151	schillinger@ci.brisbane.ca.us
Sacramento Valley	Susan Mahoney	916/725-2448	smahoney@ci.citrus-heights.ca.us
San Diego County	Dale Nielsen	760/726-1340	dnielsen@ci.vista.ca.us
San Gabriel Valley	Terrence Beaman	626/932-5513	tbeaman@ci.monrovia.ca.us
South Bay	Stella Georgious	310/524-2324	sgeorgious@elsegundo.org
South San Joaquin	Judy Bier	559/896-7516	judyb@cityofselma.com

* Indicates Senior Chapter Chairs

Purchase Requisitions: To Automate or Not to Automate

There are as many different purchasing processes as there are organizations. There are formal RFP and proposal processes, unsolicited salesmen calls and visits, phone calls to vendors, ordering from the web, going to the local office supply store. Then there are the methods of payment; receiving invoices in the mail, paying cash, using credit cards, both business and personal, local charge accounts.

And then it comes down to doing the accounting for all this. The headaches fall on the accounts payable clerk. Is it authorized? Who approves? Did we actually receive the goods or service? What account should be charged? You are buried under a myriad of forms and untold notes, memos, e-mails, phone calls, voice messages, to the purchasers, the managers and the vendors.

And probably the biggest issue is not knowing what you are committed to.

While the benefits of automating your purchasing process can be tremendous, is not something to be taken lightly. You can make the change easier by having good manual processes and controls in place before trying to automate. This is true regardless of what process you are trying to automate.

The basics of the automated requisition process include adding and maintaining suppliers, adding new requisitions, requisition approval workflow, requisition revisions and cancellations, converting requisitions to purchase orders, receiving process, invoice matching, and closing purchase orders and requisitions.

The benefits include:

- Knowing what you are committed to before the money is spent.
With a good purchase requisition system, you can provide your encumbrance reporting not only to the purchase order level, but to the requisition level. This gives you more visibility to know where you stand against your budgets and grants.
- Reducing or eliminating the paperwork
The cost of forms and paper is staggering, but pales to the cost of manpower in moving the paper, filing and archiving. In addition, the time wasted in waiting for paper approvals can cost in delays to projects, or increases in inventory because of time delays.
- Reducing the cost of your purchasing and accounts payable function
The amount of knowledge and time it takes to create a purchase order and then to process the vendor's invoice is huge and affected by the lack of knowledge in the subject of what's being purchased, not knowing prices and vendors.
- Controlling approved vendors
By requiring the use of the automated purchase requisition process, you can require the use of the approved vendors that have been added to the system.¹
- A greater deal of accountability
Having a complete audit trail of submission, review, and approval, it is easier to determine who is purchasing what.

The challenges are:

- There are always exceptions
You can't automate everything. And if you try, you will spend more time handling the exceptions than the rules. Set up processes for miscellaneous purchases, employee expense reports, capital expenditures.
- Training of the employees doing the requisitioning
The employees need to know how to use the system to get the products and services they want and need, to know the accounts to charge for these goods and service so you don't charge the cost of pencils to capital projects.

Distinguished Service Award

Janet Salvetti, Past President / Finance Officer, City of Stockton

The purpose of the Distinguished Service Award is to recognize outstanding service on the part of an individual to the field of municipal finance. This is the highest honor awarded by CSMFO. There is no requirement to give this award annually; but is given at a time that the executive committee feels a person is deserving of the honor. Based on the criteria, it was my extreme pleasure to present the 2006 Distinguished Service Award to outgoing Past President Anita Lawrence.

Anita served as President of CSMFO in 2004. However, over the span of 19 years she has been an active participant in the organization serving on committees, as a moderator and speaker at conferences and developed and organized the first finance leadership conference, just to name a few. In addition to CSMFO, Anita participates in other organizations that serve our profession. She has been President of the Fiscal Officer's Department of the League of California Cities, a contributing author to Western City magazine and an advisor to the Institute of Local Self Government.

Anita is a California native and has worked in local government since 1974. She is currently the Director of Finance for the City of Camarillo, and went to work there just two years after the City discovered it had lost its entire \$26 million investment portfolio. Therefore, it seems fitting that her thesis for her Master's degree from California State University, Northridge was "Developing Reserve Policies for California Cities". She has served Camarillo well and much to their sadness has announced her retirement date in August, 2006.

Anita's spunk and determination is a way of life for her. She was a single mother working full time to support her family when she received her Bachelor's degree in Management from the University of Redlands. And, as mentioned earlier, continued on to earn her Master's degree.

Anita is looking forward to retiring and spending more time with her wonderful husband, K.C. CSMFO will definitely feel a void when Anita retires. Not only will we miss her active participation and determination but we will also miss her sunny smile and friendship.

Purchase Requisitions: To Automate or Not to Automate

(Continued from previous page)

- Security

The employees must have limits to the access to the process, the vendors, and the accounts they can use. You also may have controls on who may set up suppliers.

In conclusion, automating your requisitioning process can be very rewarding to your organization, but if not planned correctly, or if you don't allow for the exceptions, it could cost more to automate than to leave the process manual. Put the controls in place in the manual process before you try to automate.

Ken Melanson

www.public-sector.com

kmelanson@public-sector.com

772-785-8750

800-800-0768

Posthumous Distinguished Service Award

Janet Salvetti, Past President / Finance Officer, City of Stockton

Although redundant, I feel it is necessary to reiterate the intent of the Distinguished Service Award. The purpose of the Distinguished Service Award is to recognize outstanding service on the part of an individual to the field of municipal finance. This is the highest honor awarded by CSMFO. There is no requirement to give this award annually; but is given at a time that the executive committee feels a person is deserving of the honor. The Executive Committee felt it befitting to award a posthumous Distinguished Service Award to Derek Hanway, who left us at the early age of 51 on June 18, 2005.

Derek had a distinguished career that spanned almost 30 years. He was employed by KPMG Peat Marwick as the Director of Finance for the City of Alhambra and then in 1997 went to work for the City of Burbank as their Financial Services Director, the position he held until his death.

Derek was extremely active in CSMFO. In addition to serving on the Board, and ultimately becoming the President in 2000, he served as the Chair, Vice Chair and senior advisor of the professional and technical standards committee, conference program chairperson, and San Gabriel Valley Chapter Chairperson. Derek was a CPA and a member of the AICPA, GFOA, and the California Committee on Municipal Accounting.

All those who associated with Derek knew he was a person you could count on for the answer if you had a technical question. He was truly committed to his profession. His coworker Bob Elliot summed it up when he told me that Derek's dedication was unwavering in that on his last day in the office he was insuring that the budget had been adopted and with assistance was walked to his car, leaving City Hall for the last time.

CSMFO, as well as the municipal finance profession, will miss him and thank him knowing that we are a better organization because of him.

President's Message cont.

(continued from pg. 1)

Getting ready for work in the morning, do you listen and/or watch the news and pray that the traffic accident is on somebody else's freeway?.....

How many of you really know how to use a financial calculator?.....

The great UCLA basketball coach John Wooden said, "It is what you learn after you know it all that is important".....

Who came up with the name "California Society of Municipal Finance Officers"? How long did it take you to finally say C-S-M-F-O without having to stop and think? It took me two years.....

Anyway, I hope this article gave you a laugh or two. There were a couple of serious points I threw in, and put in a context of humor, I hope you take a second or two to think about them.

Remember, we are in Spring. Baseball season starts April 1st. Everyone is in first place. And the Los Angeles Angels of Anaheim will win the World Series!.....

Oh wait, how about the California Society of Municipal Finance Officers of Northern California, and Central California, and Southern California and.....

The roster is coming; the roster is coming.....

Please take a look at your information by using our “member look-up” on the website. What you see is what will appear in the roster. If you don’t see anything that means nothing will be listed. Contact Cheryl Yerxa at cyerxa@cacities.org to report any changes, errors or omissions.

Please join us...

San Gabriel Valley Chapter Luncheon

May 17, 2006 (Wednesday)

11:30 AM to 1:30 PM

Four Pointes Sheraton

Speaker TBD

Cost: \$30

RSVP to Sylvia Carrillo (626) 932-5515

Scarrillo@ci.monrovia.ca.us



Channel Counties April Chapter Meeting

Investment of Bond Proceeds
TJ Reilly, Fieldman Rolapp

Wednesday, April 12, 2006 - 11:45 a.m. - 2:00 p.m.

Camarillo Police Department – Community Room
3701 East Las Posas Road, Camarillo, CA 93010

Cost: \$20 – Fiesta Mexicana

Pay at the door. Cash or checks to “CSMFO” accepted.

RSVP: Please call 805.388.5320 or e-mail Jgordon@ci.camarillo.ca.us no later than Monday, April 10, 2006.

Contribute to the CSMFO MiniNews

ICSMFO encourages members to share items of interest with other local finance officials. If your city or agency has successfully addressed a fiscal problem, implemented a new program or just have some great ideas, we want to hear from you. Your comments on current fiscal issues are also welcome. Please forward your articles to Cheryl Yerxa at cyerxa@cacities.org by the monthly deadline of the 25th.

Editor’s Note

It is the policy of CSMFO to permit articles of interest to be published for their educational or reference value in the MiniNews. The Board advises readers of these articles that the Board makes no endorsement or verification of accuracy of cited references. Readers are reminded that such articles are the opinion of the article’s author.

Upcoming CSMFO Coaching Program Events

Working as an Effective Team — Partnering with Other Departments 3:00 - 4:00 p.m., Wednesday, April 5, 2006

Dealing with Ethical Dilemmas at the Line Management Level [co-sponsored with Cal-ICMA] 3:00 - 4:00 p.m., Wednesday, April 26, 2006

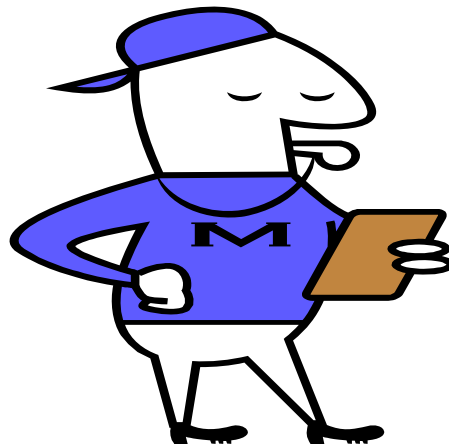
Latest Technologies for Local Government [co-sponsored with Cal-ICMA] 3:00 - 4:00 p.m., Thursday, May 25, 2006

“Get a Pro in Your Corner”

Team up with a volunteer coach to support your career. Members can benefit from coaching at any stage of their careers. Go to “Coaching Corner” at www.csmfo.org/coaching and look in the “Coaches Gallery” to see the many volunteers who are available to help you succeed. We’ve added some division managers as well as senior professionals to give you more choices. Then, you’ll find guidance under “Coaching Resources” to help you develop an effective coaching relationship.

“Learn Your Management Style and How to Be More Effective”

Take 10-15 minutes to complete 24 questions on a questionnaire, fax it with your name, email address, and mailing address, and you will receive a confidential, personalized 24-page management style report to help you understand and use your style effectively in any situation—compliments of the CSMFO Coaching Program for CSMFO members. Once you have your report, you can access a special recording to gain additional insights on how to interpret your report and hear examples of how recipients have used this tool to be more successful and satisfied in their careers. Go to www.csmfo.org/coaching and select “Management Style Profiles.”



Well -- I knew that....

abulia, also aboulia \uh-BOO-lee-uh; uh-BYOO-\, noun:

Loss or impairment of the ability to act or to make decisions.

It's good to take some time to ponder....

Excerpt from an article in Fortune

By Anne Fisher, Fortune senior writer

In a world of too much work and too much multitasking, the best way to beat the competition may be to do less.

Remember the story of Archimedes lolling in his bathtub? To an observer, he'd have seemed to be wasting time. While ostensibly doing nothing, however, he discovered the principle of displacement, a cornerstone of physics. Would he have reached the same insight in a quick shower?

Consider that for most industries, the U.S. can't hope to be the low-cost producer in a global economy. With innovation now our main competitive strength, creativity is crucial for anyone who wants to move up.

"The physiological effects of tiredness are well-know. You can turn a smart person into an idiot just by overworking him," notes Peter Capelli, a professor of management at Wharton. Putting in 50 hours a week has become routine and that doesn't count time spent doing paperwork at home, answering email or talking the phone in the car. Sooner or later, companies' performance has to reflect that, Capelli says. "On the organizational level, what you get is, everyone is so focused on running flat-out to meet current goals that the whole company is unable to step back and think."

It's not really news that so-called multitasking can actually make people less effective at their jobs. One detailed study five years ago by psychologists at the University of Michigan demonstrated that, because the human brain needs time to shift gears between tasks, the more switching back and forth you have to do – between say, talking on the phone, reading email, and thinking about your next meeting, all while scarfing down a sandwich at your desk – the less proficiently you will tackle any of it (except maybe the sandwich).

Another "Eureka!" moment....Isaac Newton's discovery of gravity while loafing around under an apple tree was a classic example of a kind of creativity know as remote association, or associative thinking. As the name implies, it's a knack for seeing connections among things that appear on the surface to be unrelated to each other.

We can't all work for Google in Mountain View, CA, where they have lap pools, massage rooms, pool tables, free *haute cuisine*, and loads of other stress-reducing amenities like onsite dry cleaners and hair stylists, but we can each take a moment to be with ourselves and our thoughts and ponder.....

Some day people will learn that material things do not bring happiness and are of little use in making people creative and powerful.

Charles Steinmetz (1865-1923), Electrical engineer

We have no limits—we create them in our mind.

Bud LaBranche, Motivational speaker and writer

The lessons in my life have come from failures, my own shortcomings, naivete and buying into some of the biggest myths modern society has to sell.

Joe Gibbs, Football coach

Schedule of Upcoming CDIAC Programs. Don't miss out!

Current Practices in Assessing and Using Developer Fees

May 4, 2006, Riverside, CA

May 5, 2006, Sacramento, CA

This one-day workshop is designed to provide information on the legal and administrative aspects of establishing and managing an impact fee program. In addition, the workshop will address methods used by cities and counties to apply revenues generated from fees to capital improvement projects. Finally, the workshop will highlight current or improved practices, including techniques to finance fees or allocate credits and direct payment to reimburse developers.

Living with an Issue: On-Going Debt Administration Seminar

May 19, 2006, City Hall, San Jose, CA

This one-day debt management seminar is the third course in a series of CDIAC's debt administration seminars and is designed to provide issuers with the information and the steps necessary to develop a systematic on-going debt management system. The main illustration is the administration of fixed general obligation bonds. However, the course will highlight important considerations for bonded districts, variable rate, and swap administration. In addition, other important matters related to post bond issuance are covered, such as arbitrage rebate, refundings, and continuing disclosure. The program is intended to provide issuers with the concepts and tools necessary to take ownership of their debt through the life of a bond by "Living with an Issue."

Dynamics of Marketing and Pricing Bonds Workshop

June 9, 2006, San Francisco, CA

This is a one-day workshop designed to provide issuers with an understanding of how bonds are marketed and priced. A panel of speakers will take participants through the negotiated and competitive bond sale process and the market factors that go into pricing bonds in order to give participants a better understanding of the logic that goes into the pricing process. As an added bonus, participants will have an opportunity to view the pricing desk of an underwriting firm.

For more information please visit http://www.treasurer.ca.gov/cdiac/seminars_06.htm



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Up the Ladder

SENIOR ACCOUNTANT, City of Carlsbad, CA. Salary: \$61,600 - \$84,700 annually plus an excellent management benefits package. This is a fantastic opportunity for a highly motivated individual with strong managerial, analytical, accounting and auditing skills. The selected candidate will be responsible for designing and implementing an internal audit program at the City of Carlsbad. Primary duties include internal audit, improvement of business processes, and the receipt, collection, analysis, and auditing of the City's revenue sources. The position reports directly to the Finance Director and, in addition to the internal audit function, will manage a variety of third party contracts and manage staff assigned to assist with specific projects. Apply by April 17, 2006. For more information and to apply - Visit our website at www.carlsbadCA.gov, or contact us at hr@ci.carlsbad.ca.us, 760-602-2440. EOE

GOVERNMENT ACCOUNTANT II/III, City of Fort Bragg, CA. Monthly salary: \$3,800-\$4,619 (Govt Acct II) and \$4,180-\$5,081 (Govt Acct III) The City of Fort Bragg is seeking a qualified individual to perform technical and professional accounting work in the maintenance of the city's accounting records, ledger entries, fixed asset records, payroll, accounts receivable/payable, budget oversight and audit preparation. Government Accountant III performs more complex accounting tasks with more independence and may act as department head in the absence of the Finance Director. Minimum Requirements: Bachelor's Degree in Accounting, Business or related field including a minimum of 8 to 16 units of accounting coursework; and two years (Govt Acct II) or four years (Govt Acct III) of government accounting/auditing experience. Submit a City application (www.fortbragg.com) to the Human Resources Office, City Hall, 416 N. Franklin St, Fort Bragg, CA 95437, 707-961-2823. Faxed and e-mailed applications will not be accepted. Filing Deadline: April 24, 2006 (Postmarks not accepted). EOE/AA/ Drug Free Workplace.

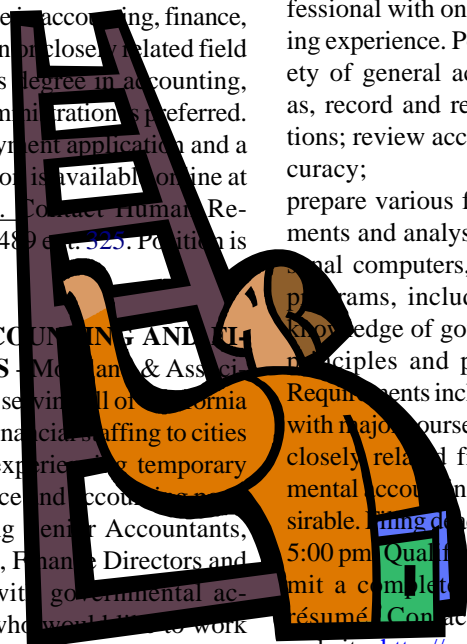
DEPUTY CITY TREASURER, City of Huntington Beach, CA. Salary: \$85,602 - \$106,038 annually (plus excellent benefits). For information and application materials please visit our website at www.surfcity-hb.org. Phone: 714-536-5492. Filing deadline is April 20, 2006.

FINANCIAL ANALYST, Lynwood, CA. Salary: 4020 - \$4889. Three years of progressively increasing responsible analytical or administrative experience. A bachelor's degree from an accredited college or university in public or business administration, economics, finance, or closely related field is required. Open until further notice. For more information, go to www.lynwood.ca.us

FINANCE/ACCOUNTING MANAGER, City of Malibu, CA. Salary range: \$80,778 - 100,976 annually (plus excellent benefits). The City of Malibu seeks a dynamic professional to fill the position of Finance/Accounting Manager. The ideal candidate will have extensive knowledge and experience in governmental and private sector accounting, as well management experience. Bachelor's degree in accounting, finance, business administration or closely related field is required; a Master's degree in accounting, finance or business administration is preferred. City of Malibu employment application and a complete job description is available online at www.ci.malibu.ca.us. Contact Human Resources at (310) 456-2489 ext. 325. Position is open until filled.

TEMPORARY ACCOUNTING AND FINANCE POSITIONS - Moreland & Associates, Inc. is a CPA firm serving all of California that provides interim financial staffing to cities and special districts experienced in temporary vacancies in key finance and accounting positions. We are seeking Senior Accountants, Accounting Managers, Finance Directors and other professionals with governmental accounting experience who would like to work on an interim basis, either full- or part-time. For more information, please contact Mindy Jacobs at 949-221-0025 x226 or mjacobs@moreland-assoc.com.

ACCOUNTANT, City of Orange, CA. Salary: \$4,211 - \$5,400/mo. plus 2.7% @55 PERS retirement, 9/80 work schedule, and excellent benefits. The City of Orange is looking for a talented journey-level professional with one to two years accounting experience. Position performs a variety of general accounting duties, such as, record and report financial transactions; review accounting records for accuracy; prepare various financial reports, statements and analyses. Knowledge of personal computers, a variety of software programs, including excel, as well as knowledge of governmental accounting principles and practices is desirable. Requirements include a bachelor's degree with major course work in Accounting or closely related field; previous governmental accounting experience highly desirable. Filing deadline is April 20, 2006 at 5:00 pm. Qualified individuals must submit a completed city application and résumé. Contact the City of Orange website: <http://www.cityoforange.org> or call the city's 24 hour Jobline: (714) 744-7262; or visit: 300 E. Chapman, Orange, CA 92866. EOE.



Up the Ladder

(Continued from pg. 11)

PAYROLL/ACCOUNTS PAYABLE MANAGER, Orange County Fire Authority, Irvine, CA. Salary: \$65,603 - \$104,249. The Orange County Fire Authority (OCFA) is a joint powers authority serving 1.3 million people in 22 cities and unincorporated areas of Orange County. The OCFA has a 553 square mile service area, 61 fire stations and approximately 1,090 full time employees. The Payroll/Accounts Payable Manager reports to the Finance Manager and currently has a staff of nine. This department is responsible for the \$4.5 million bi-weekly payroll function for the Agency's 1500 employees. The timekeeping and payroll activities are complex and require a strong knowledge of FLSA and payroll regulations applicable to the public sector. Another key function is accounts payable which includes processing travel requests invoices, petty cash and interacting with vendors. The ideal candidate must have a high comfort level using technology. A "can do" attitude with the ability to meet critical deadlines and respond to employee and vendors' needs is highly desired. Strong organizational skills, integrity and the ability to manage staff also are key requirements. Five years of progressively responsible public sector-related experience in payroll and accounts payable is required. Please e-mail your resume to lmills@themillsgroup.net by Friday, April 21, 2006. If you need additional information, please call Lisa Mills at (714) 938-3878. Filing deadline: April 21, 2006.

SPECIAL DISTRICTS COORDINATOR, City of Perris, CA. Salary: \$4,169 - \$5,067 per Month plus excellent benefits. Performs responsible work of special districts; provides technical and administrative support to Assistant Director of Finance. Training: Bachelor's degree from an accredited college or university with major course work in finance, accounting, public administration, business administration, or a related field. Experience: Two years of professional experience in accounting, finance, or contract administration. Visit www.cityofperris.org to download required city application and view job flyer. EOE/ADA. Contact: Division of Human Resources, (951) 943-6100. Open until filled.

DIRECTOR OF FINANCE (CONTRACT), City of Placentia, CA. Salary negotiable DOQ. (including 7% PERS contribution) + excellent benefits. Population 50,000+, located in northeastern Orange County. The Department of Finance operates with eight full-time employees, as well as part-time and contractual services. The department budget is approximately \$1 million; the total city budget is \$25.2 million. Qualifications: B.A. in accounting or finance administration and five years of professional accounting or finance administration experience, including two years in a supervisory capacity. Filing date: April 20, 2006, 4:00 pm. Call for brochure and/or job description and application: 714/993-8141. Visit the city website: www.placentia.org. EOE

ASSISTANT FINANCE DIRECTOR, City of Rancho Cordova, CA. Salary range: \$85,832-\$104,783 DOQ. With a growing population of 55,145, (200,000 expected) Rancho Cordova enjoys stability and a job base that is among the largest and strongest in the Sacramento region. This recently incorporated city expects a competitive and strong economic future. Rancho Cordova has 32 FTE's and a 2005/06 total budget of \$85.6 million. This position provides an excellent opportunity for career growth and professional development through the management of daily operations of the Department. Experience in or familiarity with governmental fund accounting, bonding, investment portfolio management, risk management and staff development is highly desirable. The equivalent of a Bachelor's degree in finance, public or business administration, or a related field is required; a Master's degree and CPA is desirable. To apply for this outstanding career opportunity, please send your resume and cover letter electronically to: Peckham & McKenney, apply@peckhamandmckenney.com. Please do not hesitate to call Bobbi Peckham toll-free at (866) 912-1919 if you have any questions regarding this position or recruitment process. A complete profile of this opportunity is available on our web site at www.peckhamandmckenney.com. Resume filing deadline is April 24, 2006.

ACCOUNTANT I/II, City of Santa Cruz, CA. Salary: I: \$25.26-\$34.18/hr; II: \$27.78-\$37.60/hr, plus excellent management benefits. Part-time, 30 hrs/week. May be filled at either level. Accountant I: Requires BA in accounting, fi

nance, business, or related field, which includes at least 12 semester units in intermediate to advanced accounting courses. Accountant II: Education as listed for Accountant I plus two years of professional accounting experience, including one year of governmental accounting. Apply by 4/21/06. For required application materials contact the Human Resources Department, (831)420-5040. www.ci.santa-cruz.ca.us/hr. EOE/ADA

PRINCIPAL FINANCIAL ANALYST, City of Santa Rosa, CA. Salary: 64,500 - \$85,140 annually. The City of Santa Rosa (North Bay Area, CA) seeks a highly skilled, innovative individual to add to its financial analysis team. This newly created position will perform complex financial analysis and modeling in support of our Water and Wastewater utility debt financing and rate setting and our development fee recovery model. The ideal candidate will demonstrate strong analytical skills, writing skills and experience with financial modeling. Requires sufficient experience performing professional, complex financial analysis and assistance in the area of public budgeting in a financial environment and equivalent to a BA Degree. You may also visit our website at www.srcity.org/jobs. Apply online at www.srcity.org/hr/Sigma/MainPage.aspx or contact us to request an application at (707) 543-3060 or jobs@srcity.org. Final Filing Date: April 27, 2006. EOE

REVENUE BILLING MANAGER, City of Vista, CA. Salary: \$5,813 - \$7,066/month. This is an at-will management position reporting directly to the Director of Finance/Treasurer. This position oversees the billing and collection functions for the City's sewer and Special Assessment Districts. In addition, this position determines rates and obtains approval in order to send amounts due for Special Assessment Districts to the County for placement on tax bills. Visit website or contact Human Resources for application materials. Contact: Human Resources, Phone: (760) 726-1340. Website: www.ci.vista.ca.us. Filing deadline: April 10, 2006 at 5:30 PM.

Up the Ladder

(Continued from pg. 12)

FINANCE DIRECTOR, City of Sparks, NV. Salary: Up to \$114,431. The City of Sparks (approximately 81,600 residents) is currently seeking a Finance Director to oversee a staff of 26 and four divisions, including the director's office and the accounting, revenue and purchasing divisions. The city is committed to sound municipal financial management and seeks a highly professional, responsible manager who will have the skills, experience and leadership to successfully direct the activities of the Finance Department. He/she will be a leader and a motivator, encouraging quality and customer service oriented work. The Finance Director will need to be a strategic thinker who is proactive and innovative. A Bachelor's Degree in Finance, Accounting, Business Administration or a related field is required. A CPA certificate of a Master's Degree is highly desirable. Submit your resume to: Jennifer Nitrio, Bob Murray and Associates, 1677 Eureka Road, Suite 202, Roseville, CA 95661, apply@bobmurrayassoc.com, or fax to (916) 784-1985. Filing Deadline: April 28, 2006. Brochure available. (916) 784-9080.

FINANCE DIRECTOR, City of Baldwin Park, CA. Salary range will be competitive with generous room to grow based on performance and is supplemented by an attractive benefits package. Under a new leadership, the City of Baldwin Park (pop. 78,000) is undergoing exciting changes in its management structure. The city is recruiting for a new Finance Director who will bring innovation, professionalism and a strong customer service philosophy. The Finance Department is supported by 15 full-time staff. The city's annual general fund budget is just over \$20 million with the total budget including all funds reaching \$40.9 million. The ideal candidate will be a strategic, proactive and technology savvy professional who has a comprehensive understanding of municipal finance management. The city is desirous of attracting high energy municipal finance professionals who would be energized by the opportunity to modernize an entire department. A Bachelor's degree is required, a Master's degree and CPS are preferred. To

be considered, submit resume, six professional references, and cover letter with current salary by Monday, April 24, 2006 to: Teri Black Brann, CPS Executive Search, 241 Lathrop Way, Sacramento, CA 95815. Telephone is 310.377.2612, Los Angeles; 916.263.1401, Sacramento; fax 916.561.7205. resumes@cps.ca.gov. www.cps.ca.gov/search

ACCOUNTANT, City of Sunnyvale, CA. Salary: \$64,310.69 - \$78,169.94 annually* (DOQ) *plus 7% City Paid Employees PERS contribution and excellent benefit package. The City of Sunnyvale is currently recruiting for the position of Accountant (General Ledger) in the Finance Department. Incumbents in this position would periodically review general ledger account balances, prepare periodic financial and statistical reports, monitor, track and reimburse grants and capital projects and identify and record capital asset transactions and perform other duties as assigned. Minimum Qualifications: Any combination of education and experience equivalent to a Bachelors Degree with a major in accounting or other related areas and one year of experience in accounting. Experience with governmental accounting and financial reporting is desirable. If you are interested in this outstanding opportunity, please submit your City of Sunnyvale employment application to the Human Resources Department no later than 5:00pm on Friday, April 21, 2006. Electronic applications may be submitted online through the City's employment page at jobs.inSunnyvale.com or application materials may be submitted to: Human Resources Department, 505 West Olive Avenue, Suite 200, Sunnyvale, CA 94086. Postmarks or faxes will not be accepted.

ACCOUNTING MANAGER/DEPUTY CITY TREASURER, City of Walnut, CA. Salary: \$67,140 - \$85,692. Under the general supervision of the Finance Director, this management position performs complex professional and analytical work in support of Finance Department functions. The successful candidate will be able to conduct financial analysis and research, and supervise personnel. Requirements: Graduation from an accredited college or university with a Bachelor's Degree in Business Administration, Accounting, or Public Administration; plus three years of experience in accounting, including two years of municipal accounting experience, with at least one

of those years experience in supervision. Contact Rosalea Orozco, City Manager's Office, (909) 595-7543 for information. Applications should be filed at Walnut City Hall located at 21201 La Puente Rd, Walnut, CA 91789. Official City of Walnut applications may be obtained at www.ci.walnut.ca.us, Walnut City Hall, or by calling (909) 595-7543. Postmarks received after specified date and time will not be accepted. Faxes will not be accepted. Open until filled. (First round applicant screening will be on April 20, 2006.)

DEPUTY DIRECTOR OF ADMINISTRATIVE SERVICES, FINANCES, City of Santa Rosa, CA. The top of the salary range is \$110,100 and the city has an attractive benefit package including 3% @ 60 PERS retirement. The thriving and attractively located City of Santa Rosa (pop. 150,000), located 55 miles north of San Francisco, is seeking an astute professional with superior technical, leadership and communication skills to serve as Deputy Director of Administrative Services, Finances. As a critical management team member, the Deputy Director reports to the Director of Administrative Services. The Financial Services Division has responsibility for payroll, accounts payable, accounting control, financial software system administration, structuring debt financing, labor agreement cost analysis, annual financial report coordination, and providing expertise regarding legal requirements. The city's total O&M budget of \$325 million reflects a full-time staff of 1,300. Division resources include 16 staff and a \$1.5 million budget. Requires a Bachelor's degree in accounting, business/public administration or a closely related field. Master's degree and/or CPA are highly desirable. Ideal candidates include veteran public sector finance advisors who are open minded and politically astute, and who have strong management, risk assessment, accounting and customer service skills. Submit résumé, cover letter, current salary and three work-related references to David Harris or Stuart Satow at CPS Executive Search, 241 Lathrop Way, Sacramento, CA 95815. Ph. (916) 263-1401; Fax (916) 561-7205; Email: resumes@cps.ca.gov. CPS website: www.cps.ca.gov/search. City website: www.ci.santa-rosa.ca.us. Open until filled.

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Intermediate Government Training

The City of Carson will be hosting the next intermediate government training. This training is being offered through the CSMFO Career Development Committee and will be taught by Moreland & Associates. Training is set for April 12th and the cost is \$135 for a full day of training (and includes lunch). Please visit the CSMFO website to locate the class registration.

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